

7. Mr. M. S. Linge Gowda, Agricultural Union, Bangalore.
8. „ S. P. Rajagopalachari, B.A., B.L., Income-tax Commissioner in Mysore.
9. „ B. Abdul Rahmon, B.A., President, District Board, Bangalore.
10. Col. P. A. Barton, of Messrs. Barton and Sons, Civil and Military Station, Bangalore.
11. Mr. B. Sreenivasa Iyengar, B.A., B.L., Financial Secretary to Government, (also Secretary to the Committee).

Government are pleased to accept the resolutions of the Economic Conference and to appoint a Committee consisting of the gentlemen specified above, to furnish a report to Government on matters referred to them in the terms of the said resolution.

N. RAMA RAO,
*Secretary to Government,
Development Departments.*

GENERAL SECRETARIAT.

Administration Reports.

READ—

The reports on the working of the District Boards in the State, during the year 1926-27 received from the several Presidents of District Boards.

2. The report of the Comptroller on the local audit of the accounts of the District Boards during the same year.

3. Reports from the Revenue Commissioner, regarding the constitution and working of Village Panchayets.

ORDER NO. L. 5206-26—L. B. 91-27-46, DATED 2ND MARCH 1928.

1. *Changes effected in constitution of Local Boards.*—The District Boards, the Taluk Boards and the Village Panchayets functioning at the end of the previous year continued to work under the provisions of the Mysore Local Boards and Village Panchayets Regulation, 1918, till the end of January 1927, when they were abolished in consequence of two new Regulations, namely, the Mysore Village Panchayet Regulation and the Mysore District Boards' Regulation coming into operation from the 1st of February 1927.

2. Under the new Scheme of Local Self-Government embodied in these Regulations, the continuance of Taluk Boards was considered unnecessary and Village Panchayets came under the control and supervision of the Revenue Department of the Government. Action was taken to constitute new District Boards and Village Panchayets in accordance with the rules issued under the new Regulations and the duties heretofore performed by the Taluk Boards mainly devolved on the District Boards concerned constituted under the new District Boards' Regulation.

3. *Village Panchayets.*—The Mysore Village Panchayet Regulation was extended to all the villages in the State outside Municipalities. Under the old rules, women were not qualified to vote at elections of Panchayetdars. This disqualification was removed by the new Regulation which introduced adult suffrage subject to certain disqualifications. The constitution of Panchayets under the new scheme was practically completed during the year, 7,979 Panchayets and 2,618 hamlets having been constituted up to the end of the year out of about 9,046 Panchayets to be constituted for the whole State. Out of 2,578 panchayets empowered to elect their Chairman, 483 exercised the right. In the case of others the Chairmen were appointed by the Deputy Commissioners. Panchayets numbering 2,716 took action to levy taxes under the Regulation and the rules thereunder. Properties and persons liable to taxation under the Regulation being also taxable under the Mohatarfa rules, the abolition of Mohatarfa in the State became necessary. Pending the actual levy of taxes by Panchayets and issue of definite orders regarding abolition of mohatarfa taxes, the income from mohatarfa levied by the State and assigned to the old District Boards was ordered to be placed to the credit of the Village Panchayets concerned. One hundred and eighty-five panchayets in the Tumkur, Kadur and Chitaldrug Districts agreed to contribute weekly labour for works of communal benefit. For the supervision of panchayets, Inspectors of panchayets have been appointed. The pay and allowances of these officers and of the establishment sanctioned in Taluk Offices for attending to the work relating to Village Panchayets are met by the Government.

4. *Elections to New District Boards.*—The District Boards' Regulation was extended to all the Districts excepting the areas included in municipalities and places under the control of the Kolar Gold Fields Sanitary Board. In view of the abolition of Taluk Boards, the election of members to the District Boards indirectly through select Municipal Councils and Taluk Boards ceased, and elections to the new Boards were made direct by special and general constituencies intended to give representation to all important interests. Associations registered under the Mysore Societies Registration Regulation and representing certain important interests recognised by the Government from time to time constituted the special constituencies. Every Sub-Taluk, Jaghir and special constituency was empowered to elect one member each and every Taluk two members each, 22 Taluks being specially empowered to elect one more member. There were on the whole 78 general constituencies electing 170 members and 14 Special Constituencies electing 14 members to the District Boards. The power of franchise was extended to women for the first time. Information as to attendance of the voters at elections, the contest at elections, etc., has not been furnished in the majority of the reports.

5. *Constitution of District Boards.*—The new District Boards had on their rolls 271 members against 319 on the old District Boards. The number of *ex-officio* members was considerably reduced. The District Economic Superintendents in all the Districts, the Deputy Commissioners in all the Districts except Bangalore, Kolar and Hassan and the Treasury Assistant Commissioners in the Kolar and Hassan Districts were appointed *ex-officio* members. On the last day of the year, the District Boards had 15 *ex-officio*, 184 elected and 72 nominated members. Though women could not stand for election to District Boards, the Regulation did not prohibit their being nominated and the Government appointed a lady member for each of the District Boards for the first time.

6. *Presidents and Vice-Presidents.*—Till the 31st January 1927, the District Board of Bangalore continued to have an elected President while the District Boards of Kolar and Hassan had nominated Presidents and in the rest of the Districts the Deputy Commissioner was the President. The District Boards of Kolar and Hassan were newly empowered to elect their own Presidents during the year, and the new District Boards of Bangalore, Kolar and Hassan accordingly elected their Presidents. The Bangalore District Board continued to have a nominated Vice-President till the end of January 1927 and thereafter all the District Boards had to elect their Vice-Presidents. The Bangalore District Board had no Vice-President from the 1st February 1927 and elected one during the current year. The other District Boards elected their Vice-Presidents during the year.

7. *Committees.*—All the District Boards formed Standing Committees under Section 31 of the District Boards Regulation while those of Mysore, Hassan, Kadur and Chitaldrug only formed the Economic and Health Committees. The details regarding the constitution of the Committees and the meetings held are not completely furnished. Government hope that the District Boards concerned will take prompt steps to constitute all the Committees required by the Regulation and furnish full information regarding their working in the future reports.

8. *Finance.*—The year opened with a balance of Rs. 6,87,064 at the credit of the District Boards and of Rs. 4,38,061 at the credit of the Taluk Boards of all Districts except Hassan for which the figures have not been furnished. The income and expenditure of all the District Boards during the year amounted to Rs. 34,41,322 and Rs. 29,30,687, respectively, the closing balance being Rs. 11,97,699. It is satisfactory to note that all the District Boards maintained the prescribed balance and that the Kolar District Board was able to completely wipe off the minus balance outstanding against it. The details under the major and minor heads of the income and expenditure of the Taluk Board of Kankanhalli and of the District Board and Taluk Boards in the Hassan District have not been furnished in spite of special references made. The excess of the closing over the opening balances of the District Boards is due mainly to the transfer of the unspent balance (Rs. 4,20,727) of the Taluk Boards on the 31st January 1927, to the credit of the District Boards. Under an arrangement approved by the late Chief Commissioner of Mysore, the Jaghirdars of Yelandur and Sringeri continued to levy local cess on land revenue in their Jaghirs and utilize the realisations for local purposes. In the area under the control of the Kolar Gold Fields Sanitary Board, the 76 per cent of the local cess on land revenue

continued to be placed at the credit of the Sanitary Board. Seventy-six per cent of the local cess on land revenue in other localities was credited to the District Boards concerned from the 1st February 1927, instead of 26 per cent only as heretofore in consequence of the devolution on the District Boards of the functions of the defunct Taluk Boards. For a proper review of the finances of the Local Boards during the year a comparison of the total cash transactions of both the Taluk and District Boards is necessary and such a comparison has not been possible in the absence of details in respect of the District and Taluk Boards of the Hassan District and the Kankanhalli Taluk Board. The Presidents concerned are requested to have the necessary figures worked out and submit them to Government without delay for the past and current years.

9. *Effect of the introduction of Village Panchayet Scheme and abolition of Taluk Boards.*—In consequence of the introduction of the Village Panchayet Scheme throughout the State, the income from cattle pounds and mohatarfa ceased to be credited to the District Funds from the 1st of February 1927. The District Boards were required to curtail the establishments consistently with the functions devolving on them under the District Boards' Regulation. A perusal of Statement II appended to this order and compiled from the budgets sanctioned for the current year discloses that the finances of the Mysore, Kolar, Hassan and Tumkur District Boards are fairly satisfactory, that the normal expenditure in the Bangalore District greatly exceeds the normal income, that margin of the surplus annual income available in the Districts of Shimoga, Kadur and Chitaldrug is very small and that the income requires substantial improvement in the District Boards of Bangalore, Shimoga, Kadur and Chitaldrug. Some of the District Boards have approached Government with requests for annual grants or for transfer of certain roads maintained by them to the charge of Government for maintenance out of State Funds. The request for the transfer of roads is practically identical with the question of annual grants for the ordinary purpose of the Boards and a recurring annual grant is not possible. In these circumstances, the District Boards should devise new sources of income or propose to enhance the existing rates of cesses and other taxes besides curtailing the existing recurring charges in order to meet their growing demands.

10. *Local Cess.*—The contribution of the local cess continued to form the main source of income for expenditure for the ordinary purposes of the District Boards. The total amount of local cess credited to District Funds during the year amounted to Rs. 8,68,115.

11. *Education Cess.*—Education cess was for the first time levied in the Kadur District. The only District in which this cess was not levied during the year was Kolar and the levy having become compulsory under the District Boards Regulation, action has since been taken to impose Education Cess at 6 pies in the rupee. The total income from Education Cess during the year was Rs. 5,02,270 as against Rs. 4,34,801 in the previous year.

12. *Railway Cess.*—Railway Cess continued to be levied in all the Districts except Bangalore and Hassan. During the year orders were passed on the claim of the Kolar District Board in regard to its income from the Railway. Government also directed an adjustment of the income from the Railway up to the end of 1925-26 and ordered the following concessions to the District Boards:—

- (a) Guaranteed interest to be allowed on the total amount of the debenture loan raised by the Board limited to the capital expenditure contributed by the Board in each year;
- (b) The net earnings from the Railway to be distributed in proportion to the capital contributed by the Government and the District Board in each of the years; and
- (c) Interest on overdrawals by the Board to be as a matter of concession, charged at two and two-thirds per cent instead of at four per cent as was originally agreed, interest at the same rate being allowed to the Board on amounts due but withheld from being paid on the due dates. (*Vide* G. O. No. L. 8697-760—L. B. 114-24-59, dated the 7th June 1927.)

As the result of these orders, the Board is expected to get a sum of about Rs. 75,000 in addition to the guaranteed interest already received by it from time to

time, Government note that the necessary adjustment was not effected in the accounts for the year under review and hope that the amount will be credited in the accounts of the Board for the current year. In view of the improvement of the finances of the Board and the legal necessity for the imposition of the Education Cess, the rate of Railway Cess in the District has since been reduced from six to three pies in the rupee.

13. *Tolls*.—A new toll-gate was opened in the Mysore District temporarily for one year on the Maddur-Tumkur road. The opening of a toll-gate on the Sri Krishnarajendra Bridge near Gorur in the Hassan District has been sanctioned. On the recommendation of Committees constituted for the purpose, a definite policy in regard to the levy of tolls was laid down during the year, and the District Boards have been informed that they may open new toll-gates on the roads as noted below to improve their finances:—

District	Roads
Kolar	1. Malur-Hoskur Road. 2. Malur-Berike Road.
Tumkur	3. Bethamangala-Gudiyatam Road. 1. Between Maddagiri and Chelur. 2. Pavagada-Penukonda Road.
Shimoga	3. Sira-Amarapur Road. 1. Honnali-Rattehalli Road. 2. Shiralkoppa-Hirehur Road. 3. Anavatti-Gondi Road.
Hassan	4. Sorab-Siddapur Road. 5. Sorab-Sirsi Road. 1. Mallipatna-Uchangi Road.
Mysore	1. Fraserpet-Ramanathpur Road. 2. Yelandur-Kollegal Frontier.
Bangalore	1. Anekal-Gumlapur Road. 2. Anekal-Hosur Road.
Chitaldrug	1. Jagalur-Ujjani Road. 2. Harihar-Harapanahalli Road. 3. Anaji-Huchangidurga Road.

(Vide G. O. No. L. 8795-814—L. B. 49-25-28, dated 9th June 1927.)

Toll-gates have since been opened in several of these places.

Markets.—An income of Rs. 40,086 was realised by the District Boards from markets during the year. Very little income from this source is derived by the District Boards of Tumkur, Shimoga, Kadur and Chitaldrug. These District Boards are requested to consider very early the feasibility of levying fees in the santes of the Districts to improve their income.

14. *Fees on Motor Vehicles*.—According to the accounts furnished, a sum of Rs. 29,100 was credited to the District Boards on account of the proportionate fee levied on motor vehicles. It is not clear why the District Boards of Bangalore and Kolar are not afforded any credit on this account. The Bangalore District Board complains that the amount due to it has not yet been paid though the number of buses licensed in the District is large. The Deputy Commissioners concerned are requested to see that out of the fees collected up to the end of 1926-27 the amounts still due of the District Boards are adjusted without delay.

15. *Public Works*.—A sum of Rs. 6,90,278 was paid by the District Boards on account of Public Works executed by the Public Works Department and Rs. 1,92,893 on those executed by the Civil Department. Annual and special repairs to roads was as usual, the principal work done by the Public Works Department. The Sri Krishnarajendra Bridge near Gorur in the Hassan District was completed during the year. The roads are stated to have been maintained in a fairly good condition in all the Districts except Hassan and Shimoga. The finances of the Shimoga and Kadur District Boards do not admit of more money being made available for maintaining the roads in a better condition. The President of the Hassan District Board reports that the State Public Works Department Officers did not exercise adequate supervision over District Board roads and that the Board was not given all necessary facilities for scrutiny of bills, etc. This matter will be investigated and needful orders will issue in due course. The Chief Engineer is requested to enquire into the matter and set matters right. A separate circular is under issue in regard to the construction and repairs of District Board roads by the State Public Works Department.

16. *Medical Relief.*—One hundred and fifty-four Local Fund Dispensaries, and 146 midwives were maintained in whole or in part out of District Funds during the year. Maternity Hospitals at Chitaldrug and Tumkur were completed and opened during the year. Mr. Sowcar Siddalingappa offered to construct a Local Fund Dispensary at Talkad and offered a donation of Rs. 5,000. The existing Local Fund Dispensaries and Ayurvedic Vaidyasalas in the District not being within easy reach of the people living in the interior parts and as much difficulty was being felt for securing temporary medical aid particularly during outbreaks of epidemics, a scheme of Rural Dispensaries was inaugurated during the year under which a small grant was allowed towards the cost of medicines to retired Sub-Assistant Surgeons or passed Medical pupils who were willing to live at places selected by District Boards and render medical aid. Four places in the Mysore District, and three in the Shimoga District were selected. The scheme in the Mysore District did not take effect during the year of review while in Shimoga no applicant offered himself to serve in the places notified. Four Vaidyasalas in Bangalore, nine in Chitaldrug and one in Kadur District were newly opened during the year. In the Mysore District five Vaidyasalas sanctioned during the previous year were opened during the year under review.

17. *Vaccination.*—Ninety-seven thousand nine hundred and twenty-eight persons were vaccinated during the year against 1,09,292 persons in the previous year. There was a slight fall in all the Districts except Hassan and Shimoga where there was a slight increase in the number of persons vaccinated. The Hassan District Board suggests that school masters be trained in Vaccination and entrusted with the work of vaccination in their respective schools. The Sanitary Commissioner is requested to investigate the feasibility of the proposal and submit a report to Government after consulting the Director of Public Instruction.

18. *Conservancy and Sanitation.*—A Health Officer having been appointed by Government for the Shimoga District, the appointment of Chief Sanitary Inspector in the District working under the President of the District Board was abolished. The Village Sanitation Regulation ceased to be in force in consequence of the Mysore Village Panchayet Regulation coming into operation from 1st February 1927. Separate rules regarding conservancy and sanitation of Villages were issued during the year under the Village Panchayet Regulation. The work of looking after the conservancy of villages devolved from the 1st February 1927, on the Village Panchayets and the staff of Sanitary Inspectors under the District Boards was reduced to the extent necessary consistently with the duties devolving on the said Boards under Section 45 of the District Boards Regulation. The District Board of Kolar considers that without some correlative powers to the District Board agency with the Revenue Department on the one hand and the Panchayet agency on the other hand, no tangible improvement is possible in this direction in the rural areas in respect of sanitation, rural improvement and vaccination and adds that in times of epidemics this is essential and suggests that with this end in view some suitable rules giving a recognized status to the Board agency in the Panchayet Administration is desirable. Government have already passed orders (*Vide* G. O. No. 1393-409—V. P. 41-26-2, dated the 9th November 1927), defining the responsibility of the District Boards for the prevention of epidemics and directing the Village Panchayets to carry out the instructions issued by the Presidents of District Boards in this respect. The President of the Kolar District Board is requested to report separately what further facilities are required in this matter.

19. *Vital Statistics.*—Ninety-six thousand nine hundred and thirty-three births and 71,865 deaths were registered during the year against 93,843 births and 79,697 deaths respectively in the previous year. Cholera accounted for 1,022 deaths against 28 in the previous year, the largest number of deaths from this cause (454) occurring in the Shimoga District. It is satisfactory to note that there was a considerable decrease in the number of deaths from small-pox and plague during the year.

20. *Rural Water Supply.*—The grant from the Government and the District Fund to the drinking water wells fund amounted to Rs. 41,816 and Rs. 86,443 respectively during the year, the Mysore District Board making a large grant to wipe off the minus balance outstanding against the drinking water wells fund of the District. The expenditure incurred on wells amounted to Rs. 96,759. Two hundred and forty-three wells were completed and 38 abandoned leaving 615 wells incomplete.

at the end of the year. The progress in the execution of well works was not satisfactory as the duty of providing water supply was transferred to the new Village Panchayets the constitution of which necessarily took some time. About the close of the year, Government directed that incomplete well works may be completed by the District Boards and handed over to the Panchayets concerned after completion.

21. *Railways*.—The traffic prospects of the Kadur-Chikmagalur Railway were investigated and the project was abandoned for the present. The construction of the Shimoga-Ragihosahalli Railway which was in abeyance was resumed during the year as a State concern on the following conditions:—

(1) The loan raised by the Shimoga District Board to be considered as one raised by the Government and debenture holders to have no share in the profits of the line.

(2) The accumulated railway cess including the collections for the year 1926-27 to be made over to the Government by the Board who will not have any proprietary right in the line.

(3) Collections of Railway Cess for a period of 25 years from 1927-28 to be utilised for meeting the interest charges during the construction stage and the deficit in the revenue account of the railway, in which interest at $5\frac{1}{2}$ per cent on the capital contributed by Government and actual interest paid on the loan will be included. (*Vide* G. O. No. 4763-75—L. B. 101-21-18, dated the 22nd January 1927.)

The terms offered by the Government were accepted by the District Board and the question of taking over the loan responsibility by the Government was under correspondence the orders of the Government having been considered by the Standing Committee of the Board and a few minor modifications suggested.

The Nanjangud-Chamrajnagar Railway was opened for traffic in August 1926. In September 1926 (G. O. No. 1844-900—L. B. 63-16-1, dated 9th September 1926), Government issued orders laying down a policy in regard to the construction of railways in the State. Generally no proprietary right will be allowed for local bodies or companies on any new railway lines to be constructed in the State. If a District Board proposes a line which is not expected to be remunerative but the construction of which is urged for local reasons, the District Board concerned should bear not less than 60 per cent and not more than 75 per cent of the loss. Such boards will be permitted to levy a railway cess for a period not exceeding 25 years.

22. *District Conferences and Exhibitions*.—Revised rules were issued for the holding of District Conferences and their organization, control and working was left to the Deputy Commissioner of District concerned assisted by the non-official President, if any, of the District Board and the District Economic Superintendent of the District (G. O. No. L. 6237-97—L. B. 116-26-3, dated 7th March 1927). During the year under report agricultural and industrial exhibitions were organised and held by the District Boards of Bangalore, Tumkur, Kadur and Shimoga.

23. *Audit of Accounts*.—In addition to the audit by the Finance and Standing Committees, the accounts of District Boards for 1925-26 were audited during the year under review by the Local Audit Staff of the Comptroller's Office. The audit exercised by Finance Committees in the Hassan, Shimoga and Tumkur Districts is not quite complete as the set of questions prescribed for that purpose remained unanswered by the Committees. The Comptroller reports that the boards did not realise the importance of giving effect to the audit objections and returning the audit notes with prompt replies and that the audit notes of the Mysore District Board for 1918-19, these of the Hassan District Board for 1922-23 and 1923-24, that of the Chitaldrug District for 1923-24 and those of all the remaining Districts except Tumkur for 1924-25 still remain undisposed of documents not furnished in previous audit and promised to be produced during the present audit were not made available and consequently some objections are reported to be still outstanding. The Presidents are requested to pay special attention in this matter. In a few cases estimates for works are reported to have been divided into two or more separate estimates and works were paid for without taking measurements. Such irregularities should not recur. The cash book is reported to be incorrectly maintained in some of the Districts and in the Chitaldrug District no cash book is reported to have been maintained since July 1926. The President of the Chitaldrug District is requested to explain at once why the omissions were not noticed and prompt steps taken to supply the omission.

24. *Conclusion.*—The most serious question which has to be faced is the improvement of the finance of District Boards. The District Boards of all the Districts except Mysore find it difficult even to maintain the roads in a satisfactory way and no improvement can be expected until their income is substantially augmented. There is also much to be done by way of provision of medical relief especially in the Districts of Shimoga and Kadur. It is not possible for Government to increase the grants to District Boards and in these circumstances it behoves the District Boards to take prompt steps to place their finances in a satisfactory condition in order to enable them to take up at least the most urgent measures.

25. The year was one of transition to a new order of things in the administration of District Boards. Taluk Boards were abolished and their assets, liabilities and duties devolved on the District Boards. Two of the District Boards were newly empowered to elect their own Presidents. The limits of powers of sanction of estimates of works was raised from Rs. 500 to Rs. 5,000. The District Board members are empowered to interpellate the President on matters connected with the administration of the Board and District Boards were given power subject to certain conditions and restrictions, to submit for consideration by Government resolutions on questions connected with the administration of the District and not coming within the purview of the District Boards Regulation.

26. In conclusion the Government express their appreciation of the services of the members of District and Taluk Boards who have worked to promote and foster the growth of Local-Self Government in the State.

R. RANGA RAO,
General Secretary to Government.